

Panaji, 29th April, 2022 (Vaisakha 9, 1944)

SERIES II No. 4

OFFICIAL GAZETTE



GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance
Office of the Commissioner of Commercial Taxes

Order

No. CCT/26-2/2021-22/234

In exercise of the powers conferred by sub-section (1) of Section 5 read with Clause (91) of Section 2 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "said Act"), the rules framed thereunder, and in suppression of the Order No. CCT/26-2/2017-18/4124 dated 29th November, 2017, published in Official Gazette, Extraordinary No. 2, Series II No. 34 dated 29th November, 2017, the Commissioner of State Tax, hereby assigns the functions to be performed under said Act by a proper officer as defined in clause (91) of Section 2 under different sections of the said Act mentioned in the entries in Column (2) of the Schedule below to the Proper Officers specified in the corresponding entries in Column (3) thereof, subject to the condition that the functions hereby assigned shall be performed only within their jurisdiction unless otherwise directed in this behalf.

SCHEDULE

| Sr. No. | Functions under Section of the said Act or rules made thereunder | Proper Officer |
|---------|--|--|
| 1 | 2 | 3 |
| 1. | Section 10, sub-section (5) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 2. | Section 22 to Section 26 read with rule/s 8 to 26 of the Goa GST Rules, 2017 | State Tax Officer/Assistant State Tax Officer. |
| 3. | Section 27, Proviso to sub-section (1) | State Tax Officer/Assistant State Tax Officer. |
| 4. | Section 28, sub-section (1) | State Tax Officer/Assistant State Tax Officer. |
| 5. | Section 28, sub-section (2) | State Tax Officer/Assistant State Tax Officer. |
| 6. | Section 29, sub-section (1) | State Tax Officer/Assistant State Tax Officer. |
| 7. | Section 29, sub-section (2) | State Tax Officer/Assistant State Tax Officer. |
| 8. | Section 30, sub-section (1) | State Tax Officer/Assistant State Tax Officer. |
| 9. | Section 30, sub-section (2) | State Tax Officer/Assistant State Tax Officer. |
| 10. | Section 35, sub-section (6) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 11. | Section 46 | State Tax Officer/Assistant State Tax Officer. |

| 1 | 2 | 3 |
|-----|------------------------------|--|
| 12. | Section 47, sub-section (1) | State Tax Officer/Assistant State Tax Officer. |
| 13. | Section 47, sub-section (2) | State Tax Officer/Assistant State Tax Officer. |
| 14. | Section 50 | State Tax Officer/Assistant State Tax Officer. |
| 15. | Section 51, sub-section (7) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 16. | Section 52, sub-section (12) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax. |
| 17. | Section 52, sub-section (14) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax. |
| 18. | Section 54, sub-section (4) | Deputy Commissioner of State Tax. |
| 19. | Section 54, sub-section (5) | Deputy Commissioner of State Tax. |
| 20. | Section 54, sub-section (6) | Deputy Commissioner of State Tax. |
| 21. | Section 54, sub-section (7) | Deputy Commissioner of State Tax. |
| 22. | Section 54, sub-section (10) | Deputy Commissioner of State Tax. |
| 23. | Section 54, sub-section (11) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax. |
| 24. | Explanation to Section 56 | Deputy Commissioner of State Tax. |
| 25. | Section 60, sub-section (1) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 26. | Section 60, sub-section (2) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 27. | Section 60, sub-section (3) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 28. | Section 61, sub-section (1) | State Tax Officer/Assistant State Tax Officer. |
| 29. | Section 61, sub-section (2) | State Tax Officer/Assistant State Tax Officer. |
| 30. | Section 61, sub-section (3) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 31. | Section 62, sub-section (1) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 32. | Section 62, sub-section (2) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 33. | Section 63 | Deputy Commissioner of State Tax /State Tax Officer/ /Assistant State Tax Officer. |
| 34. | Section 64, sub-section (1) | Deputy Commissioner of State Tax/State Tax Officer / /Assistant State Tax Officer. |
| 35. | Section 65, sub-section (6) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 36. | Section 65, sub-section (7) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 37. | Section 66, sub-section (1) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax. |
| 38. | Section 66, sub-section (2) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax. |
| 39. | Section 66, sub-section (6) | Deputy Commissioner of State Tax. |
| 40. | Section 67, sub-section (1) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax/State Tax Officer/Assistant State Tax Officer/State Tax Inspector with prior written authority issued by Additional Commissioner/Deputy |

| 1 | 2 | 3 |
|-----|--------------------------------------|--|
| | | Commissioner/State Tax Officer/Assistant State Tax Officer. |
| 41. | Section 67, sub-section (2) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax/State Tax Officer/Assistant State Tax Officer. |
| 42. | Section 67, Proviso to sub-section 2 | Additional Commissioner of State Tax/Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 43. | Section 67, sub-section (5) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax/State Tax Officer/ Assistant State Tax Officer. |
| 44. | Section 67, sub-section (7) | Commissioner of State Tax. |
| 45. | Section 67, sub-section (8) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax/State Tax Officer/Assistant State Tax Officer (subject to approval from Commissioner by administrative order). |
| 46. | Section 67, sub-section (9) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 47. | Section 67, sub-section (10) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax/State Tax Officer/ Assistant State Tax Officer. |
| 48. | Section 67, sub-section (11) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax/State Tax Officer/Assistant State Tax Officer. |
| 49. | Section 68, sub-section (3) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax/State Tax Officer/Assistant State Tax Officer. |
| 50. | Section 69, sub-section (1) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax. |
| 51. | Section 70, sub-section (1) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax/State Tax Officer/ Assistant State Tax Officer. |
| 52. | Section 71, sub-section (1) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer/State Tax Inspector with prior written authority issued by Additional CST/ /DCST/STO/ASTO. |
| 53. | Section 73, sub-section (1) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 54. | Section 73, sub-section (1) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 55. | Section 73, sub-section (3) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 56. | Section 73, sub-section (5) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 57. | Section 73, sub-section (6) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 58. | Section 73, sub-section (7) | Deputy Commissioner of State Tax/State Tax Officer/ Assistant State Tax Officer. |
| 59. | Section 73, sub-section (9) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |

| 1 | 2 | 3 |
|-----|------------------------------|--|
| 60. | Section 73, sub-section (10) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 61. | Section 74, sub-section (1) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 62. | Section 74, sub-section (2) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 63. | Section 74, sub-section (3) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 64. | Section 74, sub-section (5) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 65. | Section 74, sub-section (6) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 66. | Section 74, sub-section (7) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 67. | Section 74, sub-section (9) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 68. | Section 74, sub-section (10) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 69. | Section 75, sub-section (2) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 70. | Section 75, sub-section (5) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 71. | Section 75, sub-section (6) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 72. | Section 75, sub-section (8) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 73. | Section 76, sub-section (2) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 74. | Section 76, sub-section (3) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 75. | Section 76, sub-section (6) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 76. | Section 76, sub-section (8) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 77. | Section 78 | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 78. | Section 79, sub-section (1) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 79. | Section 79, sub-section (3) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 80. | Section 79, sub-section (4) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 81. | Proviso to Section 81 | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 82. | Section 84 | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 83. | Section 88, sub-section (2) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 84. | Section 88, sub-section (3) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |

| 1 | 2 | 3 |
|------|---|---|
| 85. | Section 90 | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 86. | Section 107 | Additional Commissioner of State Tax (Appeals)/Deputy Commissioner of State Tax (Appeals). |
| 87. | Section 107, sub-section (2) | Additional Commissioner of State Tax. |
| 88. | Section 108 | Commissioner of State Tax. |
| 89. | Section 112 | Commissioner of State Tax/Additional Commissioner of State Tax. |
| 90. | Section 113, sub-section (3) | Commissioner of State Tax/Additional Commissioner of State Tax/Deputy Commissioner of State Tax. |
| 91. | Section 122 | Additional Commissioner of State Tax/Deputy Commissioner of State Tax/State Tax Officer/Assistant State Tax Officer. |
| 92. | Section 123 | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 93. | Section 124 | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 94. | Section 125 | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 95. | Section 126, sub-section (5) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 96. | Section 126, sub-section (6) | Deputy Commissioner of State Tax. |
| 97. | Section 127 | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 98. | Section 129, sub-section (3) | Deputy Commissioner of State Tax/State Tax Officer/ Assistant State Tax Officer. |
| 99. | Section 129, sub-section (6) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax /State Tax Officer/Assistant State Tax Officer. |
| 100. | Section 129, Proviso to sub-section (6) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax /State Tax Officer/Assistant State Tax Officer. |
| 101. | Section 130, sub-section (1) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 102. | Section 130, sub-section (2) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 103. | Section 130, sub-section (4) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 104. | Section 130, sub-section (6) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 105. | Section 130, sub-section (7) | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 106. | Section 132, sub-section (6) | Commissioner of State Tax of State Tax. |
| 107. | Section 134 | Commissioner of State Tax of State Tax. |
| 108. | Section 138 | Commissioner of State Tax of State Tax. |
| 109. | Section 139 | Deputy Commissioner of State Tax/State Tax Officer/ /Assistant State Tax Officer. |
| 110. | Section 141, sub-section (1) | Commissioner of State Tax of State Tax. |
| 111. | Section 141, sub-section (2) | Commissioner of State Tax of State Tax. |

| 1 | 2 | 3 |
|------|-------------------------------|---|
| 112. | Section 142, sub-section (1) | State Tax Officer/Assistant State Tax Officer. |
| 113. | Section 142, sub-section (12) | Commissioner of State Tax. |
| 114. | Section 153 | Additional Commissioner of State Tax/Deputy Commissioner of State Tax. |
| 115. | Section 154 | Deputy Commissioner /State Tax Officer/Assistant State Tax Officer. |
| 116. | Section 159, sub-section (1) | Additional Commissioner of State Tax/Deputy Commissioner of State Tax. |
| 117. | Section 161 | Commissioner of State Tax/Additional Commissioner of State Tax/Deputy Commissioner of State Tax /State Tax Officer/Assistant State Tax Officer. |
| 118. | Section 163 | Deputy Commissioner of State Tax /State Tax Officer/ /Assistant State Tax Officer. |

The powers and duties assigned by this order shall be exercised subject to such conditions and restrictions as the Commissioner may impose from time to time.

This Order shall be deemed to have come into force from the 1st day of July, 2017, except for entry at serial number 2 in the Schedule hereinabove, for which it shall be deemed to have come into force from the 22nd day of June, 2017.

Hemant Kumar, IAS, Commissioner of State Tax.

Panaji, 29th April, 2022.

Order

No. CCT/12-2/2022-23/257

In exercise of the powers conferred upon the Commissioner under the second proviso to sub-rule (1) of Rule 23 of Goa Value Added Tax Rules, 2005 (hereinafter called as the "said Rules"), it is hereby directed that in cases specified in the Column 1 of table given below, the returns shall be accepted beyond 30 days but not later than 60 days from the end of the year without payment of penalty.

| Cases specified | | Shall be accepted without penalty if filed on or before |
|-----------------|--|--|
| 1 | 2 | 3 |
| | Yearly return for the year ending 31st March, 2022 to be filed by the Dealers specified under Notification No. 4/5/2005-(R&C)(131) dated 29-12-2015 published in Extraordinary Official Gazette, Series I No. 39 dated 30-12-2015 and Notification No. 4/5/2005-Fin(R&C)(158)/1093 dated 04-02-2021 published in Extraordinary Official Gazette No. 3, Series I No. 45 dated 05-02-2021 | 30th May, 2022. |

Failure to file return within the extended time shall attract penalties as provided in Section 55 of the Goa Value Added Tax Act, 2005 (Goa Act No. 9 of 2005).

Hemant Kumar, IAS, Commissioner of State Tax.

Panaji, 29th April, 2022.

www.goaprintingpress.gov.in

Published and Printed by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE—Rs. 6.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA 41/150-4/2022.